



Commonwealth of Massachusetts

Department of Revenue

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# **Electronic Bulk Filing Instructions for Liquor Wholesalers and Distributors**

## General Information

This user guide is designed to provide submitters including business taxpayers, professional tax preparers, and third party reporting agents with specifications for electronically filing the annual information return required to be filed by liquor wholesalers of alcoholic beverages.

## Who Should File?

Pursuant to G.L. C. 62C, § 16 (k), as amended by St. 2013, C.38, §55, liquor wholesalers are required to file an annual information return with the Commissioner on or before March 20th of the following year. The return will require information including, but not limited to, total sales to purchasers (both on and off premise sales) and identifying information for such purchasers. The information required is located on page 4 and 5 of this guide: **Document Format**.

The federal taxpayer ID number, field **Buyer FEIN**, is a required field and the return will be considered incomplete if this field is missing.

## Transmitting Files

Filing liquor wholesalers' annual returns electronically can be submitted through DOR's [Bulk File Portal](#).

Complete instructions for registering and using the Bulk File Portal to transmit files can be found in the latest [Bulk File Portal User Guide](#).

## Confirmation and Error Reporting

Bulk files are not processed immediately. Initially the only status will be confirmation that the file was uploaded successfully. DOR may take up to one full business day to completely process incoming files. **It is up to the submitter of the file to check periodically for processing errors.**

Although files are submitted through the Bulk File Portal, once they are fully processed they can be monitored through the DOR's business taxpayer portal, [MassTax Connect](#). Users familiar with using MTC will find the status of their files listed under File Upload History.

## Bulk File Corrections

Whenever a bulk file containing Liquor Wholesaler Reporting receives a processing error due to invalid syntax, or business rules the error must be corrected by the submitter. Once corrected, the entire file should be re-submitted. DOR will not partially process the file.

## **File Type - ASCII Text Format**

This guide describes the only bulk file format that will be accepted by the Massachusetts Department of Revenue.

The total width of the record varies by the type of record – please see ‘Record Descriptions’, below, for the lengths of each. Data must be entered in each field at the exact position in the record layout. A carriage return and line feed must appear immediately after the last character of each record. Do not place more than one carriage return and line feed combination following a record. Do not place any other type of delimiters between fields within a record (commas, tabs, quotation marks, etc).

## **Record Descriptions**

The file consists of three types of records. The Wholesaler/Distributor record has a length of 144 characters; the Retailer/Purchaser record is 525 characters in length; and the Detail record has a length of 168 characters.

Each file must have a Wholesaler/Distributor record as the first record, and a minimum of one Retailer with Details that follows.

Dollar amounts and all monetary fields are strictly numeric. They include dollars and cents with the decimal point assumed.

The data within each subsequent detail record identifies additional products purchased on the same invoice.

## Document Format

### Wholesaler/Distributor/Seller Record

Position	Field Name	Length	Description	Format
1	File Identifier	1	Constant. Enter "S".	S
2-5	Reporting Year	4	Calendar Sales Year being Reported	9999
6-14	Seller FEIN	9	Federal Employer Identification Number of Seller	999999999
15-144	Seller Name	130	Legal Name of Wholesaler/Distributor	Left Justify. Pad with blanks.

**Total Characters 144**

### Retailer/Purchaser Record

Position	Field Name	Length	Description	Format
1	File Identifier	1	Constant. Enter "B".	B
2-10	Buyer FEIN	9	Retailer/Purchaser Federal Employer Identification Number	999999999
11-12	Buyer ABCC License Type	2	ABCC License Type. AA: All Alcohol or WM: Wine/Malt Beverages	XX
13-21	Buyer ABCC License Number	9	ABCC Liquor License Number	999999999
22-41	Buyer Customer Account Number	20	Account Number assigned by Distributor/Wholesaler.	Left Justify. Pad with blanks.
42-171	Buyer Name	130	Legal Name of Retailer/Purchaser.	Left Justify. Pad with blanks.
172-301	Buyer DBA Name	130	Doing Business As under something other than the Legal Name. If same as Legal Name, repeat Legal Name.	Left Justify. Pad with blanks.
302-381	Buyer Location Address Line 1	80	Street Address of Retailer Location.	Left Justify. Pad with blanks.
382-461	Buyer Location Address Line 2	80	Street Address of Retailer Location.	Left Justify. Pad with blanks.
462-511	Buyer Location City	50	City/Town of Retailer Location.	Left Justify. Pad with blanks.
512-513	Buyer Location State	2	2 Characters Postal Abbreviation of Retailer State.	XX
514-522	Buyer Location Zip Code	9	5 or 9 Character Postal Zip Code. Left Justify. Pad with zeroes.	999999999
523-525	Premises	3	ON: Retailer Sells for On Premises Consumption OFF: Retailer Sells for Off Premises Consumption	Left Justify. Pad with blanks.

**Total Characters 525**

## Detail Record

Position	Field Name	Length	Description	Format
1	Record Identifier	1	Constant. Enter "D".	D
2-9	Invoice Date	8	Date of Purchase	YYYYMMDD
10-29	Invoice Number	20	Invoice Number used by Wholesaler/Retailer.	Left Justify. Pad with blanks.
30-79	Product Description	50	Description of Item Purchased	Left Justify. Pad with blanks.
80-99	Unit of Measure	20	Unit of Measure (Ozs., Liters, Bottle, Can, etc.)	Left Justify. Pad with blanks.
100-124	Product Category	25	Beer, Wine, Liquor, etc.	Left Justify. Pad with blanks.
125-134	Units Per Case	10	10 digit numeric, no commas. Whole Number Only. If Purchased Item is not in a Case, enter 1.	Example: 24 units would be <b>0000000024</b>
135-146	Price Per Case	12	12-digit numeric, no commas or decimal. If Purchased Item is not sold by Case, enter price of such Item.	Example: \$1.01 would be <b>000000000101.</b>
147-156	Cases Purchased	10	10 digit numeric, no commas. Whole Number Only. <i>First position may be a Minus (-) sign if return transaction.</i> If Purchased Item is not in a Case, enter 1.	Example: 17 cases would be <b>0000000017</b>
157-168	Extended Price	12	12-digit numeric, no commas or decimal. <i>First position may be a Minus (-) sign if return transaction.</i> Must equal <b>Price Per Case</b> multiplied by <b>Cases Purchased</b> .	Example: \$1.01 would be <b>000000000101.</b>
<b>Total Characters 168</b>				